



**ఆంధ్రప్రదేశ్ రాజ పత్రము**  
**THE ANDHRA PRADESH GAZETTE**  
**PUBLISHED BY AUTHORITY**

**PART I EXTRAORDINARY**

No.904

AMARAVATI, TUESDAY, OCTOBER 15, 2024

G.554

**NOTIFICATIONS BY GOVERNMENT**

--X--

**REVENUE DEPARTMENT**  
**(EXCISE)**

LEVY OF DRUG CONTROL & REHABILITATION CESS ON INDIAN MADE FOREIGN LIQUOR, FOREIGN LIQUOR, BEER, WINE AND READY TO DRINK VARIETIES.

**[G.O.Ms.No.230, Revenue (Excise), 15<sup>th</sup> October, 2024.]**

**NOTIFICATION**

In exercise of the powers conferred by Clause (e) of Section 22 of the Andhra Pradesh Excise Act, 1968 (Andhra Pradesh Act No. 17 of 1968), Government of Andhra Pradesh hereby levy of Drug Control & Rehabilitation Cess at the rate of 2% on the landed cost of Indian Made Foreign Liquor, Foreign Liquor, Beer, Wine and Ready to Drink Varieties supplied to the licensees of Shops, Bars and In-Houses.

Explanation:-

- (i) Landed Cost (Indian Made Foreign Liquor including Beer, Wine, Ready to Drink varieties) = Basic Price + Excise Duty (Countervailing Duty).
- (ii) Landed Cost (Foreign Liquor including Beer and Wine) = Assessable Value + Customs Duty.

No Retailer Margin shall be allowed on the Rehabilitation Cess.

These orders shall come into force w.e.f. 15-10-2024.

The Director, Prohibition and Excise and the Commissioner of Distilleries and Breweries & Managing Director, A.P. State Beverages Corporation Limited shall take necessary action in the matter accordingly. The Commissioner of Distilleries and Breweries & Managing Director, A.P. State Beverages Corporation Limited shall review the implementation on regular basis and report compliance.

This order issues with the concurrence of the Finance (FMU-REV) Department vide their U.O.No. FIN01-FMU0PC(REV)/15/2024-FMU-REV with Computer No: 2585003, dt.15.10.2024.

**MUKESH KUMAR MEENA,**  
*Principal Secretary to Government.*

--X--